IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 26120 of 2007(H)

PETITIONER:

THIRUVANANTHAPURAM METALS & ELECTRICALS,
ARYASALA, THIRUVANANTHAPURAM, REPRESENTED
BY ITS PARTNER, R.LALITHA KUMARI.

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.HARIHARAN NAIR

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER
(AUDIT ASSESSMENT), THIRUVANANTHAPURAM.

2. THE ASSISTANT COMMISSIONER (KVAT),
THIRUVANANTHAPURAM.

3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY G.P. SRI. SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26120 OF 2007

Dated this the 24th day of August, 2007

JUDGMENT

Since petitioner has filed appeals against audit assessment for April to October, 2006, and having regard to the contentions raised, I dispose of W.P. modifying Ext.P7 by substituting payment of Rs. 10 lakhs as a condition for stay as against payment of 50% of the disputed tax ordered by the Deputy Commissioner (Appeals). Petitioner is granted one month's time for payment. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

(C.N.RAMACHANDRAN NAIR)
Judge